

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

ROGER C. JOHNSON,

Plaintiff,

vs.

Civil Action 2:05-CV-586
Judge Smith
Magistrate Judge King

MARK EVERSON, *et al.*,

Defendants.

ORDER

On October 25, 2005, the Magistrate Judge issued a *Report and Recommendation* recommending that plaintiff's motion to remand the action, Doc. No. 7, be denied. This matter is now before the Court on plaintiff's objections to that *Report and Recommendation*, which the Court will consider *de novo*. 28 U.S.C. §636(b).

As the Magistrate Judge properly noted, the named defendant is the Commissioner of the Internal Revenue Service. Plaintiff seeks to challenge in this action the validity of certain liens apparently filed against plaintiff's property. This Court agrees that the action was properly removed to this Court pursuant to 28 U.S.C. §1442(a)(1). The plaintiff's objections to the *Report and Recommendation* are without merit and are therefore **DENIED**.

The motion to remand the action, Doc. No. 7, is **DENIED**.

s/George C. Smith
George C. Smith, Judge
United States District Court